

**IDAHO HOUSING AND FINANCE ASSOCIATION
BUILDING CASUALTY LOSS NOTIFICATION**

Internal Revenue Code Section 42(j)(4)(E) states that buildings which are allocated tax credits are protected from recapture of credits due to a casualty loss to the extent such loss is restored by reconstruction or replacement within a reasonable period. Low-Income Housing Credit Owners must report to IHFA the casualty loss of a building within 5 business days of the loss. Complete a separate form for each building and submit to the address below:

**Compliance Division
Idaho Housing and Finance Association
565 W Myrtle St.
Boise, ID 83707-1899**

BUILDING AFFECTED Building Identification No. (BIN): ID _____

Name of Project: _____

Address of Project: _____

City: _____ State: _____ Zip Code: _____

Owner: _____

Owner's Taxpayer Identification No.: _____

Address: _____

City: _____ State: _____ Zip Code: _____

General Partner: _____

Telephone: _____

The undersigned hereby certifies that the information presented herein is true and correct to the best of his/her knowledge. He/she further certifies under penalty of perjury that the project meets the requirements of Internal Revenue Code Section 42. He/she understands that false statements are punishable as a Class E felony and are also punishable under other applicable federal statutes.

Date of Loss: _____ Total Loss: _____ Partial Loss: _____

No. of Low-Income Units Affected: _____ No. of Low-Income Households Displaced: _____

Write a brief description of the loss. Identify any causes of the loss. Attach a separate page if needed.

Estimated Time for Replacement: _____ Applicable Fraction at Prior Year End: _____

Signature of Owner Date